

EXHIBIT G



U.S. Department of Justice

*United States Attorney
Southern District of New York*

*86 Chambers Street
New York, New York 10007*

September 10, 2007

BY HAND

Hon. Judge Burton R. Lifland
United States Bankruptcy Court
One Bowling Green
Room 623
New York, New York 10004

Re: In re Dana Corporation, et al.,
06-10354 (BRL)

Dear Judge Lifland:

We write respectfully to request a two-week extension, from September 14, 2007, to September 28, 2007, to respond to Debtor's Motion for an Order Establishing Procedures to Estimate Claims of the United States Environmental Protection Agency, the National Oceanic and Atmospheric Administration of the Department of Commerce, and the Department of the Interior, dated September 5, 2007 (the "Estimation Procedures Motion"). Currently, a hearing is scheduled on the Estimation Procedures Motion on September 19, 2007; we request a corresponding adjournment of that date as well.

The Estimation of the claims at issue will require the determination of factually complex non-bankruptcy issues in the context of the Federal agencies claims, which were filed to recover clean up costs pursuant to the Comprehensive Environmental Response Compensation and Liability Act of 1980, as amended by the Superfund Amendments and Preauthorization Act of 1986 ("CERCLA"). As a result, we may conclude that the Government is legally obligated to move to withdraw the reference pursuant 28 U.S.C. § 157. If we determine to file a motion to withdraw the reference, we would file and proceed with such a motion as promptly as possible to minimize any disruption of the bankruptcy proceeding, and the matter would then moot the Estimation Procedures Motion. Whether or not we seek to withdraw the reference, we will not be able to analyze and project the course of the substantive estimation dispute sufficiently to respond to the Estimation Procedures Motion under the present schedule.

This brief extension is also necessary because Debtor's motion seeks to establish a schedule for discovery, briefing and an estimation hearing with respect to three different Federal agencies, and we need time to coordinate with each agency. Some of the issues raised in Debtor's motion raise complex questions of national importance, which will require coordination and approval from senior officials in the Department of Justice. The required consultations will take slightly more time than they otherwise might because, as explained to counsel for the Debtor, the Jewish New Year is from the evening of September 12 to the evening of September 14, and counsel for the Government will be observing the holiday and unable to complete briefing on the present schedule.

Counsel for the Debtor has agreed to work on reaching mutually agreeable discovery dates, but does not consent to this extension request on the ground that the Creditors' Committee wants to proceed with the hearing on Debtor's motion as currently scheduled on September 19, 2007. Given the complexity of the federal issues raised in its motion, the upcoming Jewish holidays, and the fact that Debtor's objection to the Government's environmental claims was not filed until after close of business on Friday, September 7, 2007, and clarified the scope of the issues that will be addressed in the substantive estimation proceeding, we respectfully assert that the extension is warranted.

Thank you for your consideration.

Respectfully,

MICHAEL J. GARCIA
United States Attorney

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cc: By Facsimile
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By Electronic Filing
All parties